

By COM. ON WAYS AND MEANS.]

[SENATE FILE No. 391.]

## A BILL

FOR AN ACT TO PROVIDE FOR THE ASSESSMENT AND TAXATION OF TELEPHONE LINES WITHIN THE STATE OF IOWA.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That all telephone lines built and operated in the State of Iowa, shall be subject to assessment and taxation, in the same manner as is provided for the taxation of telegraph lines, as provided for in chapter 59, of acts of Seventeenth General Assembly.

SEC. 2. That all of the provisions of chapter fifty-nine (59), of acts of the Seventeenth General Assembly, relating to the manner of assessment and taxation of telegraph lines, shall be alike applicable to the assessment and taxation of telephone lines, now or hereafter doing business within the State of Iowa, so far as practicable.

SEC. 3. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.